Docket No.: 20402-00550-US2

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Yoshiaki Tanaka et al.

Application No.: 10/648,481 Confirmation No.: 4124

Filed: August 27, 2003 Art Unit: 2621

For: RECORDING MEDIUM AND AUDIO-SIGNAL PROCESSING APPARATUS

Examiner: Chio, Tat Chi

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated November 6, 2007, please amend the aboveidentified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.